

**Nuclear Powered Aircraft Carriers (NAVSEA)**

DON owned aircraft carriers powered by nuclear reactors.

**Nuclear Powered Submarines (NAVSEA)**

DON owned submarines powered by nuclear reactors.

**Other Nuclear Powered Ships (NAVSEA)**

Other DON owned ships powered by nuclear reactors.

**Other Military Weapons Systems (NAVSEA, NAVAIR, SSP, CMC)**

The liabilities associated with the environmental restoration and environmental disposal of weapon systems, recognized at the time the asset is placed in service. The definition of a weapon system is a combination of one or more weapons with all related equipment, materials, services, personnel and means of delivery and deployment (if applicable) required for self-sufficiency. This includes aircraft, ships, combat vehicles, and strategic missiles. Any associated clean up or disposal liability for tactical missiles or torpedoes should be reported in the Other Environmental line or the Other Nonenvironmental liability line.

**Other (Spent Nuclear Fuel)**

Other includes spent nuclear fuel and other associated nuclear by products from the tenders.

**Beginning Balance**

The beginning balance is automatically populated from the ending balance reported in the prior fiscal year. If the beginning balance is incorrect, adjustments should be reported in the "prior period adjustment" column.

**Additions**

The dollar value of increases to the liability estimate during the current fiscal year to date.

**Deletions**

The dollar value of payments for environmental liabilities during the current fiscal year to date.

**Revaluation**

The dollar value of changes in environmental liabilities due to revaluation, including policy changes during the current fiscal year to date.

**Prior Period Adjustments**

The dollar value of changes in environmental liabilities due to correction of error(s) in prior reporting period. If data is entered in this field, an explanation in the narrative section is required.

**Ending Balance**

The environmental liabilities balance at the end of the current reporting period. This field is automatically calculated after the form is saved.

**% Change**

The percentage change between the current reporting period ending balance and the prior fiscal years' ending balance. This field is automatically calculated after the form is saved.

**Current Liability (i.e. Current Portion of Ending Balance)**

The amount to be paid within 12 months from the end of the current reporting period.

**Unrecognized Environmental Liability**

Represents the amount expected to be accrued in the future.

**Non-Current Liability (i.e. Long Term Portion (deferred))**

Liability that will not be paid within 12 months from the end of the current reporting period. It is the current period ending balance minus the current liability. This field is automatically calculated after the form is saved.

**Not Covered by Budgetary Resources**

The portion of the Ending Balance that is not covered by budgetary resources. A liability is not covered by budgetary resources if its:

1. Realized budgetary resources do not exist at the balance sheet date (end of current fiscal year to date)
2. Unrealized resources are not available in the future
3. The liability is not supported by offsetting nonentity assets, such as Disbursing Officer cash

**Covered by Budgetary Resources**

The portion of the Ending Balance that is covered by budgetary resources. A liability covered by budgetary resources if its:

1. Unliquidated obligated balances are from current and prior years
2. Unobligated available budgetary balances
3. Any other budget authority (includes unobligated reimbursable authority)